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UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF CALIFORNIA

RAINBOW BUSINESS SOLUTIONS, D/B/A
PRECISION TUNE AUTO CARE, ET AL.

Plaintiffs,

v.

MERCHANT SERVICES, INC.; ET AL.,

Defendants.

Case No.: CV 10-01993 CW

**DECLARATION OF ADAM
GUTRIDE IN SUPPORT OF
PLAINTIFFS' MOTION FOR FINAL
APPROVAL OF CLASS ACTION
SETTLEMENT AND PLAINTIFFS'
APPLICATION FOR ATTORNEYS'
FEES, COSTS AND INCENTIVE
AWARDS**

DATE: November 28, 2017
TIME: 2:30 p.m.
CTRM: TBD
JUDGE: Hon. Claudia Wilken

1 I, Adam Gutride, declare as follows:

2 1. I am a member of this Court and attorney of record for Plaintiffs in this action. I
3 make this declaration of my own personal knowledge and could testify competently to the facts
4 stated herein.

5 2. I make this declaration in support of Plaintiffs' motion for final approval of class
6 action settlement and application for attorneys' fees, costs and incentive awards ("Motion"). In
7 that regard, I discuss, in the following order: (a) the history of this litigation which includes a
8 summary description of the legal services provided by my law firm, Gutride Safier LLP
9 ("GSLLP") and our co-counsel in this litigation to date; (b) a summary of the settlement
10 negotiations and Settlement; (c) the risks borne by GSLLP; (d) the time, rate, expenses and other
11 data underlying this Motion; and (e) GSLLP's continuing obligations in this litigation and under
12 the Settlement Agreement.

13 3. GSLLP initiated this litigation with the assistance of Michael Sweet, a partner at
14 the McNutt Law Group LLP ("McNutt"), which was co-counsel of record for Plaintiffs. In May
15 2011, Mr. Sweet joined Meyers Nave LLP ("Meyers Nave"), which agreed to substitute for
16 McNutt as co-counsel of record for Plaintiffs. In January 2012, Meyers Nave stopped performing
17 work on the matter, and in July 2012, a formal motion to withdraw was filed. Since January 2012,
18 GSLLP has been the sole firm performing work for Plaintiffs on this case.

19 **A. History of the Litigation**

20 **1. Investigation and Early Stages of Litigation**

21 4. On March 26, 2010, GSLLP and McNutt filed a nationwide class action complaint
22 entitled *Just Film, Inc., et. al v. Merchant Services, Inc., et al* in the Superior Court of California,
23 City and County of San Francisco, Case No. CGC-10-498225. The Complaint was filed on behalf
24 of two businesses and their owners against 35 entities and individuals in the credit card
25 processing and equipment leasing industry, including the remaining Defendants in this action
26 ("Leasing Defendants") as well as 10 defendants with whom Plaintiffs settled in 2013 ("Merchant
27 Services Defendants") (Leasing Defendants, Merchant Services Defendants, and other parties
28 named in the suit but dismissed for various reasons shall be referred to as "Defendants").

1 5. In the Complaint, Plaintiffs pled the following statutory and common-law claims:
2 violations of the Racketeer Influenced and Corrupt Organizations Act (“RICO”); fraud, deceit
3 and/or misrepresentation; negligent misrepresentation; breach of contract; breach of the duty of
4 good faith; false advertising under California Business and Professions Code sections 17500, *et*
5 *seq.*; breach of contract; false advertising; and unfair business practices under California Business
6 and Professions Code sections 17200, *et seq.*

7 6. Prior to drafting, filing and serving the Complaint, GSLLP spent time
8 communicating with the Plaintiffs concerning their claims, gathering their documentation and
9 negotiating retainer agreements with them. GSLLP also undertook extensive pre-filing
10 investigation, including without limitation, communicating with other business owners and
11 reviewing their documentation; researching, tracking and analyzing Defendants’ agreements and
12 Former Defendants’ marketing materials; and analyzing the lengthy terms and conditions
13 associated with the multiple contracts for each business. GSLLP also conducted extensive
14 investigation into understanding the interchange, the system of electronic payments put in place
15 and regulated by Visa and MasterCard. McNutt assisted with some of this work. Throughout this
16 litigation, GSLLP has continued to monitor, research and review such materials.

17 7. GSLLP also undertook extensive research into Defendants’ identities, true
18 corporate names, locations of operation, and relationships to one another. For example, because
19 Merchant Services Defendants’ advertising materials merely identified themselves as “Merchant
20 Services,” Plaintiffs’ counsel needed to analyze and compare information regarding dozens of
21 entities with similar names to determine which “Merchant Services” was the proper defendant,
22 where its registered agent was located, and where it operated. Similarly, Leasing Defendants used
23 their own system of shell companies with confusing names, such as “MBF Leasing” and “MBF
24 Merchant Capital,” which required GSLLP also researched and tracked. As a result, effecting
25 service of all 35 Defendants was a time consuming and expensive process.

26 8. On May 11, 2010, several of the defendants removed this case from state court,
27 pursuant to the Class Action Fairness Act of 2005, 28 U.S.C. § 1332(d), *et seq.* (Dkt.# 1.)
28 GSLLP additionally researched, but did not file, a motion to remand.

2. Amended Complaints; Initial Discovery

1 9. GSLPP and McNutt then negotiated and drafted case management stipulations and
2 an electronic service agreement with counsel for many of the Defendants. These stipulations
3 were the first of dozens of stipulations that GSLLP drafted, negotiated and/or filed in this
4 litigation.

5 10. Following removal, nearly all the Defendants moved to dismiss. (Dkts.## 41, 45-
6 52, 55, 58-61, 66-71.) GSLLP reviewed those motions. It then conducted extensive research
7 regarding the arguments set forth in the motions. McNutt assisted with some of this research.
8 GSLLP also continued to investigate the claims, and interviewed witnesses, including several
9 former sales representatives of the Merchant Services Defendants. In addition, by this point,
10 GSLLP started to be contacted by many putative class members who sought help and
11 representation as well as by other persons with knowledge of the allegations and Defendants’
12 conduct. Based on the new information obtained from these persons and other witnesses,
13 Plaintiffs filed an 89-page First Amended Complaint (“FAC”), including a new claim for
14 fraudulent conveyance, in response to the pending motions to dismiss. (Dkt.# 91.) In the FAC,
15 three additional businesses and their owners were added to the lawsuit, as named representatives.
16 Plaintiffs also withdrew some defendants, but added additional Defendants.

17 11. Defendants again moved to dismiss portions of the FAC. (Dkts.## 108-16, 120-
18 24.) In addition, a group of then-parties to the case, the payment processors, and their affiliated
19 entities (the “TransFirst Defendants”), moved to compel arbitration. GSLLP researched, drafted,
20 and filed a consolidated opposition to those motions. McNutt assisted with some of this work.

21 12. On September 16, 2010, the Court held a hearing on the motions to dismiss and
22 motion to compel arbitration, as well as a case management conference. The Court ordered
23 discovery on issues relating to corporate relationships and forgery, and set a briefing scheduling
24 on the TransFirst Defendants’ motion to compel arbitration. The Court also granted the motions
25 to dismiss, with leave to amend, and suggested that the parties work together to resolve Plaintiffs’
26 concerns about difficulties identifying responsible parties, and further suggested that certain
27 Defendants consider entering into tolling agreements with Plaintiffs. (Dkt.# 179.)

28 13. Around this time, GSLPP and McNutt researched and drafted preliminary

1 discovery requests and propounded them on all remaining Defendants.

2 14. When Defendants responded, GSLLP and McNutt reviewed the responses, and
3 engaged in a lengthy meet and confer process. As part of this process, McNutt filed a motion to
4 compel against Merchant Services Defendant Fiona Walshe. That motion was granted.

5 15. In the fall and winter of 2010 and 2011, GSLLP researched and drafted a proposed
6 amended complaint, a draft of which was circulated to Defendants in November 2010. GSLLP
7 also undertook extensive research into Defendants' identities, true corporate names, locations of
8 operation, and relationships to one another. McNutt assisted with some of this work. GSLLP
9 also began negotiating tolling agreements with certain Defendants in exchange for limited
10 discovery. After Plaintiffs obtained key discovery from the TransFirst Defendants and dismissed
11 them from the action, the Merchant Services Defendants sought to enforce the arbitration
12 provision in the Plaintiffs' purported contracts with TransFirst. They also moved for summary
13 judgment on the question of whether Plaintiffs' contracts had been forged in March 2011.
14 (Dkt.## 195-99.) As a result, GSLLP engaged in additional research and investigation and
15 drafted oppositions to the motions. The Court denied the motions. (Dkt.# 200.)

16 16. Beginning in early March 2011, GSLLP began receiving calls from former lessees
17 who believed that a company called "SKS" had debited or attempted to debit their bank accounts.
18 GSLLP researched these claims.

19 17. On March 18, 2011, GSLLP filed a 120-page second amended complaint ("SAC"),
20 which re-pled all of the above claims except the claim for fraudulent conveyance. The SAC added
21 common law claims for conversion and abuse of process, and claims under the Fair Credit
22 Reporting Act ("FCRA"). (Dkt.# 207.) Plaintiff Erin Campbell was added to the lawsuit, as was
23 Defendant SKS Associates. Campbell, a former lessee, asserted UCL and RICO claims against
24 Leasing Defendants in response to their efforts to collect funds for purported back taxes and fees.

25 **3. SKS Motion Practice, Injunction And Interlocutory Appeal**

26 18. On March 22, 2011, GSLLP and McNutt researched, prepared, and filed a Motion
27 for Preliminary Injunction to enjoin the SKS debt collection scheme. (Dkt. # 208.) In the weeks
28 that followed, GSLLP engaged in numerous discussions with counsel for Leasing Defendants

1 regarding service on SKS Associates, LLC; the relief sought under the motion; the briefing
2 schedule; and other case management issues. GSLLP also continued to investigate the SKS
3 scheme. As part of their research into legal and factual theories, they spoke with dozens of class
4 members on a daily basis, as well as third parties with information about banking regulations.
5 They also investigated Pushpin Holdings, LLC, identified as the owner of SKS Associates in its
6 Certificate of Interested Entities. (Dkt. # 225.)

7 19. On April 6, 2011, GSLLP and McNutt researched, prepared and filed an Ex Parte
8 Request for a Temporary Restraining Order. (Dkt. # 231.) After the TRO was entered on April 8,
9 GSLLP communicated that information to the public to assist victims.

10 20. The Leasing Defendants opposed the motion for a preliminary injunction, and with
11 it, submitted the Declaration of Jonathan Mirsky. GSLLP prepared a reply brief, which involved
12 extensive analysis into Mirsky's statements and supporting evidence. GSLLP also prepared for
13 and argued the motion at oral argument. After the preliminary injunction was entered, GSLLP
14 communicated that information to the public.

15 21. The Leasing Defendants also filed a motion to compel arbitration, which this Court
16 denied (Dkt.# 253). GSLLP researched and drafted the opposition to that motion. GSLPP also
17 prepared for and argued against the motion at oral argument.

18 22. Leasing Defendants then appealed the orders granting a preliminary injunction
19 and denying the motion to compel arbitration. GSLLP researched and prepared the answering
20 brief. McNutt assisted with some of this work. GSLLP also prepared for and attended oral
21 arguments. The orders were upheld.

22 23. GSLLP has spent time monitoring compliance with the injunction and
23 communicating to class members about it.

24 **4. Other Motions to Compel Arbitration; Motions to Dismiss**

25 24. In response to the Second Amended Complaint, Merchant Services Defendants
26 filed a second motion to compel arbitration. (Dkt.## 221-24.) GSLPP researched, drafted, and
27 filed an opposition. GSLLP also prepared for, and attended, oral argument. The Court denied the
28 Merchant Services Defendants' second motion to compel arbitration. (Dkt.# 292.)

25. All Defendants moved to dismiss portions of the SAC. (Dkt.## 245-49.) GSLLP devoted a significant amount of time toward researching and drafting an opposition to these motions. McNutt assisted with some of this work. The Court granted the motions to dismiss in part, dismissing in entirety the abuse of process claim, and permitting each of the other above-listed claims to remain pending against one or more of the Defendants, but dismissing Northern Leasing Systems from the RICO claim. (Dkt.# 292.) GSLLP reviewed that order and devised a litigation strategy.

26. On September 30, 2011, Defendants answered the SAC. GSLLP reviewed the answers.

5. Motions to Stay

27. While Leading Defendants' appeal on the motion to compel arbitration and motion for preliminary injunction was pending, they twice moved to stay the litigation. (Dkt.## 283, 303.) GSLLP researched and prepared oppositions to both those motions. (Dkt.## 287, 305.) Both motions to stay were ultimately denied by this Court. (Dkt.## 293, 322.)

6. Written Discovery and Motion Practice

28. On October 11, 2011, GSLLP drafted and served Plaintiffs' initial disclosures. GSLLP produced documents in conjunction with Plaintiffs' initial disclosures. GSLLP also reviewed Defendants' initial disclosures. Meyers Nave assisted with this work.

29. In October 2011, GSLLP drafted Plaintiffs' first requests for the production of documents and first set of interrogatories for all 18 Defendants. GSLLP also drafted and noticed 30(b)(6) depositions for all eight of the entity defendants. GSLLP drafted electronic search terms, and counsel for all parties communicated extensively about electronic search terms. Meyers Nave assisted with this work.

30. GSLLP and Meyers Nave reviewed the discovery responses from the 18 Defendants and drafted meet and confer letters. Numerous meet and confer sessions occurred and much correspondence was exchanged on the matter.

31. In 2011 and 2012, GSLLP engaged in a lengthy meet-and-confer regarding Defendants' responses to Plaintiffs' first set of requests. Plaintiffs eventually filed motions to

1 compel against all Defendants. (Dkt. #341, 342) Negotiations continued during the briefing. In a
2 court-ordered meet-and-confer session on the day of the hearing, many of the issues were
3 resolved in Plaintiffs' favor. Other issues required additional time and court assistance to resolve,
4 but ultimately were decided in Plaintiffs' favor. (Dkt.## 355, 356, 357, 364.)

5 32. In February 2012, GSLLP propounded a second set of requests for production.
6 GSLLP reviewed Defendants' objections and engaged in lengthy meet-and-confer process. On
7 April 24, 2012, GSLLP briefed a motion to compel against the Leasing Defendants. (Dkt. # 365.)
8 After Leasing Defendants did not comply with the terms of the order of the first motion to
9 compel, GSLLP filed another motion to compel on May 15, 2012. In conjunction with both of
10 these motions, the parties engaged in numerous negotiations, as well as discussions regarding the
11 briefing and hearing schedule. Both motions were resolved at a hearing on May 29, 2012 in
12 Plaintiffs' favor. (Dkt. # 376, 377, 380.)

13 33. As a result of this work, Plaintiffs received and reviewed well over a million pages
14 of documents and 30GB of databases from Defendants. GSLLP invested significant time
15 reviewing these documents. In addition, GSLLP also spent time meeting-and-conferring with
16 Defendants about redactions, privilege issues, confidentiality designations, and other production
17 concerns.

18 34. In April 2012, Leasing Defendants also served documents requests and
19 interrogatories on all the Plaintiffs. GSLLP worked extensively with the Plaintiffs, and then
20 drafted and served responses to Defendants' discovery requests.

21 35. In December 2012 and January 2013, Plaintiffs filed an additional motion to
22 compel against Leasing Defendants, seeking documents pertaining to the New York Attorney
23 General's lawsuit. (Dkt. # 428) GSLLP also filed a motion for sanctions, seeking documents that
24 Leasing Defendants were to have produced pursuant to the orders following the three previous
25 motions to compel, including emails relating to the scheme and additional documents evidencing
26 payments to taxing authorities. (Dkt. # 429.) Both of these motions were resolved favorably for
27 Plaintiffs.

28 36. In 2014, Plaintiffs filed two motions to compel production of documents. (Dkt. #

1 588, 616, 617.) These motions sought information phone records, bank records, and other
2 information relating to the SKS RICO claims. GSLLP was to resolve some of the issues raised in
3 these motions via a stipulation, but GSLLP had to prepare for and attend a hearing on the matter.
4 The remaining issues were resolved in Plaintiff's favor at that hearing. (Dkt. #613.)

5 **7. Third Party Discovery**

6 37. At various times in the years 2011 through 2014, GSLLP also prepared and served
7 third party discovery on approximately 20 third parties. For example, GSLLP prepared and served
8 subpoenas on the banks and processors used to facilitate the SKS debits, including Teledraft, Inc.,
9 ProfitStars, First National Bank of Central Texas and Metro Phoenix Bank, and all three major
10 credit bureaus. Meyers Nave assisted with some of this work. Later, GSLLP subpoenaed
11 additional witnesses, including NACHA, the organization responsible for overseeing the
12 automated clearinghouse through which the Leasing Defendants processed the electronic debits;
13 other shell companies and affiliates of Leasing Defendants; and First Premier Bank of South
14 Dakota.

15 38. GSLLP spent time negotiating with these and other third parties about document
16 production. GSLLP reviewed the document production for all of these third parties. As part of
17 this work, GSLLP spent a significant amount of time researching banking regulations and
18 protocols, NACHA guidelines, and other industry standards.

19 39. GSLLP also spent time interviewing witnesses to Defendants' conduct. For
20 example, GSLLP had numerous conversations with former employees and contractors (including
21 sales representatives) of the Merchant Services Defendants. McNutt assisted with some of this
22 work.

23 40. GSLLP also discussed this litigation with several payment processing experts.

24 41. GSLLP also had one-on-one conversations, by phone and email, with dozens of
25 putative class members who contacted the firm (with new inquiries coming every week, and often
26 several times per week). GSLLP communicated to these persons information regarding the status
27 of the litigation. It also obtained information from them about their experiences regarding
28 Defendants' debt collection efforts, as well as information about class members' experiences

1 regarding Merchant Services Defendants' sales pitches and customer service practices.

2 **8. Depositions**

3 42. GSLLP also prepared Plaintiffs for their depositions, and defended them during
4 ten days of depositions. Meyers Nave assisted with some of this work, attending all preparation
5 sessions and appearing at five of the ten Plaintiffs' depositions. GSLLP prepared Plaintiff
6 Campbell for her deposition, and defended that deposition.

7 43. GSLLP engaged in lengthy negotiations regarding the number of depositions that
8 Plaintiffs would be permitted to take. Defendants initially refused to produce more than 10
9 witnesses for deposition. After weeks of negotiations, a stipulation was reached. Later,
10 Defendants stated they would not abide by it. GSLLP then engaged in more negotiations, but the
11 negotiations were unsuccessful. GSLLP accordingly drafted and filed a motion to compel. (Dkt. #
12 336.) After that motion was filed, Defendants agreed to permit Plaintiffs to depose all Defendants.
13 GSLLP negotiated and drafted a stipulation resolving that motion. (Dkt. # 345.)

14 44. In May, June, and July of 2012, GSLLP spent eighteen days deposing Defendants
15 and other witnesses in San Francisco, Irvine, Los Angeles, and New York. Because of the
16 complicated nature of the case, the need to keep track of a large number of documents that could
17 be used as deposition exhibits, and the fact that the depositions were scheduled back-to-back, two
18 attorneys from GSLLP attended and conducted all depositions.

19 45. In January 2013, Defendants deposed Plaintiffs' database expert, Robyn Sands.
20 GSLLP prepared her for the deposition, and defended it. GSLLP also spent significant time
21 negotiating the timing and scope of the deposition and meeting and conferring on other discovery
22 matters relating to that deposition.

23 46. In April 2014, Plaintiffs deposed Teledraft, Inc., a payment processor used to
24 conduct the SKS debits. Teledraft had filed for bankruptcy and was to be dissolved that spring.
25 GSLLP spent a significant amount of time working with the bankruptcy attorney to schedule the
26 deposition prior Teledraft's dissolution and to obtain the necessary documents. As the deposition
27 sought information about interpretations of and compliance with highly technical banking
28 regulations, preparation for it was a time-consuming process, necessitating consultations with

1 other third parties.

2 **9. New York Attorney General Action And New York Litigation**

3 47. On April 24, 2012, the Office of the Attorney General for the State of New York
4 (“OAG”) filed a lawsuit against some of the Leasing Defendants, raising allegations substantially
5 similar to Campbell’s, but asserting claims under New York state law. In 2012 and 2013, GSLLP
6 monitored the progress of this litigation and researched the impact of the litigation on the claims
7 of Campbell and the class. GSLLP reviewed briefs and other filings and had several
8 conversations with OAG attorneys to discuss the status of the respective lawsuits. On February
9 28, 2013, the OAG filed a consent degree, and GSLLP monitored the settlement process on
10 behalf of the class.

11 48. On April 13, 2016, the OAG filed a new lawsuit against various Leasing
12 Defendants and their affiliates for their abusive debt collection practices. Like the OAG’s 2012
13 SKS lawsuit, the 2016 lawsuit borrows heavily from this litigation, including specific allegations
14 that Defendants’ lease terms are onerous and one-sided; that the credit card equipment leased to
15 consumers by Defendants is valued at only a few hundred dollars (at most), yet lessees are
16 required to pay thousands of dollars for the equipment; that Defendants continues to deduct lease
17 payments from bank accounts for months or years after the lease’s initial term; and that
18 Defendants improperly obtain default judgments against lessees. The 2016 lawsuit seeks to vacate
19 default judgments obtained by Defendants and other relief, including but not limited to a
20 permanent injunction prohibiting Northern Leasing, its related entities, and its owners and
21 officers from continuing their deceptive business practices; ordering Northern Leasing to pay
22 restitution to consumers; dissolving Northern Leasing Systems, Inc.; and directing Northern
23 Leasing to notify all three national credit reporting agencies that the default judgments have been
24 vacated and should be removed from consumers’ credit reports. GSLLP has communicated with
25 the OAG’s office about this lawsuit and has reviewed and continues to review the filings and
26 developments in that case.

27 49. During the course of this litigation, other class action and individual lawsuits were
28 being litigated against Defendants. These cases included *Pludeman et al. v. Northern Leasing*

1 *Systems, Inc.*, Index No. 04/101059, Supreme Court of the State of New York (Cty of New York);
 2 *Serin et al. v. Northern Leasing Systems, Inc., et al.*, Case No. 06 CV 1625 (S.D.N.Y.);
 3 *Gagasoules et al., v. MBF Leasing LLC*, Case No. 08 CV 2409 (E.D.N.Y.); *Simington, et al., v.*
 4 *Lease Finance Group, LLC, Northern Leasing Systems, Inc., et al.*, Case No. 10 CV 6052
 5 (S.D.N.Y.); and *Teague, et al. v. Lease Finance Group, LLC, et al.*, 11 CV 8125 (S.D.N.Y.).
 6 GSSLP monitored the status of these cases, reviewing the filings and researching key issues
 7 therein. GSSLP also communicated with the plaintiffs' attorneys in these various cases, including
 8 Krishnan Chittur and Mitchell Breit, to discuss litigation strategy and devise joint settlement
 9 agreements.

10 **10. Third Amended Complaint**

11 50. In August 2012, GSSLP prepared a 189-page third amended complaint ("TAC"),
 12 which set forth new predicate acts under RICO and also sought to reinstate certain claims against
 13 certain Defendants, particularly Northern Leasing Systems. (Dkt.# 383.) In conjunction with
 14 drafting the TAC, GSSLP synthesized information obtained during the many depositions and
 15 extensive document review, and conducted research into new legal theories. GSSLP then
 16 attempted to negotiate a stipulation with Defendants regarding leave to file the TAC. Because
 17 agreement could not be reached, GSSLP prepared a motion for leave to amend. GSSLP also
 18 reviewed Defendants' extensive confidentiality designations on documents and deposition
 19 transcripts, took the necessary steps to comply with those designations, preparing an
 20 administrative motion to seal and two different redacted versions of the TAC to comply with this
 21 Court's orders. (Dkt. ## 385, 421, 431, 432.)

22 51. After some procedural motions regarding the timing of the hearing on the motion
 23 to amend, the Court instructed Defendants to include any Rule 12(b)(6) arguments in opposition
 24 to the motion for leave to amend. (Dkt.# 397.) They did so. (Dkt.# 401.) GSSLP then
 25 researched and briefed many 12(b)(6) type questions when drafting and filing the reply in support
 26 of leave to amend. On December 6, 2012, the Court granted Plaintiffs' motion for leave to
 27 amend. (Dkt.# 425.) GSSLP revised and filed the TAC to comply with that order.
 28

11. Class Certification And Appeals

1 52. On August 23, 2012, Plaintiffs filed a comprehensive 50-page motion for class
2 certification, which contained nearly 150 exhibits. (Dkt.## 386-87.) Part of the work done by
3 GSLLP on class certification involved hiring and supervising a database expert consultant, who
4 extracted information from the Lease Database in order to assist with the identification of class
5 members and to determine damages.

6 53. GSLLP later researched, briefed, and filed a reply memorandum in support of
7 class certification. (Dkt. # 479.) Following the reply, the parties engaged in extensive discussions
8 as to the briefing schedule and necessity of supplemental briefing. In July 2013, Leasing
9 Defendants filed a sur-reply. GSLLP researched, drafted, and filed another response. (Dkt. #544.)
10 GSLLP also prepared for and attended oral arguments. In addition, extensive work was required
11 to ensure compliance with the protective order and this Court's orders on the motions to seal.
12 (Dkt. ## 385, 421, 431, 432, 510-15, 535-36.)

13 54. In January 2014, GSLLP researched and briefed a motion for leave to seek
14 reconsideration of the denial of class certification as it pertained to the SKS class's RICO claims,
15 and supporting motion. (Dkt. #584.) This Court granted the motion for leave to seek
16 reconsideration, and after Leasing Defendants opposed the motion for reconsideration and
17 GSLLP prepared the reply, this Court granted that motion. (Dkt. # 589, 592.)

18 55. In April 2014, GSLLP prepared oppositions to Leasing Defendants' Rule 23(f)
19 petition, in which they sought to reverse this Court's order certifying various classes to pursue
20 claims against Defendants for the SKS scheme.

21 56. After the Ninth Circuit granted Defendants' Rule 23(f) petition, Defendants filed
22 their notice of appeal and subsequently an opening brief. GSLLP researched and prepared an
23 answering brief, reviewed Defendants' reply, and appeared and argued. On February 7, 2017, the
24 Ninth Circuit fully affirmed this Court's orders, finding that this Court did not abuse its discretion
25 in certifying the SKS Post-Lease Expiration Class and the Property Tax Equipment Cost Basis
26 Class. *See Just Film, Inc. v. Buono*, 847 F.3d 1108 (9th Cir. 2017).

12. Preparation For Trial

27 57. After certification was granted, GSLLP began doing other work to prepare for an
28

1 eventual trial on the merits to obtain a permanent injunction. GSLLP retained experts and began
2 developing a trial plan. GSLLP reviewed discovery to date and identified additional witnesses
3 and discovery needed, then negotiated depositions and scheduling with Leasing Defendants.
4 GSLLP also initiated discussions with Leasing Defendants regarding deficiencies in their
5 privilege log. During that time, GSLLP also began reviewing documents and the privilege log
6 obtained in during that period, including those received after the two motions to compel filed that
7 year, discussed in Paragraph 36, *supra*. Plaintiffs resumed this work again in the spring of 2017,
8 after Plaintiffs were successful on their appeal.

9 **13. Other Administrative Motions and Case Management** 10 **Responsibilities**

11 58. The schedule on several of Plaintiffs' motions were extended multiple times,
12 requiring GSLLP to draft, negotiate and file several stipulations relating to briefing schedules on
13 dispositive motions and class certification.

14 59. GSLLP also researched, drafted and filed a number of administrative motions,
15 including a number of motions to seal, and several motions to shorten time.

16 60. GSLLP drafted and negotiated five joint case management statements.

17 61. GSLLP also drafted, negotiated and filed a stipulated protective order.

18 62. In conjunction with all of the above work, GSLLP spent a great deal of time
19 involved in internal strategy discussions. GSLLP also spent a great deal of time meeting and
20 conferring with Defense counsel on numerous issues. It also spent time following other cases
21 against Leasing Defendants that were pending around the country and conferring with counsel in
22 those cases.

23 63. GSLLP has also researched and drafted a motion for an interim fee award.

24 64. GSLLP has also researched and drafted a motion for preliminary approval, as well
25 as this motion for final approval. GSLLP will spend additional time drafting the reply papers.
26 GSLLP will also prepare for and attend any hearing on this matter.

27 **14. Settlement Discussions**

28 65. Over the course of the entire litigation, GSLLP engaged in regular communication
with all Defendants to attempt to settle the disputes. As there were multiple litigations pending

1 around the country involving the Leasing Defendants, some of the early negotiations involved
2 plaintiffs' counsel in those cases as well.

3 66. The proposed Settlement was reached following many rounds of arms-length talks
4 stretching over many months. Settlement discussions began in the late summer of 2012, after
5 Plaintiffs filed their opening class certification brief and before Defendants had filed their
6 oppositions.

7 67. In conjunction with that process, GSLLP spent time negotiating with Defendants
8 regarding available mediators. The parties eventually agreed to mediate before Antonio Piazza.

9 68. In preparation for the mediation with Mr. Piazza, GSLLP researched, drafted and
10 prepared a comprehensive mediation statement. GSLLP also prepared a presentation.

11 69. In addition to preparing the mediation brief and presentation, GSLLP spent a
12 significant amount of time strategizing for the mediation session, including researching and
13 reviewing certain class benefit proposals.

14 70. The first all-day mediation was held on November 7, 2012 in San Francisco,
15 California. Plaintiffs reached a tentative agreement with the Merchant Services Defendants, but
16 over the next several months, the parties were unable to resolve all concerns. Before that
17 happened, GSLLP spent significant time drafting and negotiating a draft settlement agreement.
18 GSLLP also spent significant time trying to negotiate a settlement with Leasing Defendants.
19 While these negotiations were ongoing, GSLLP also negotiated various stipulations surrounding
20 the class certification briefing schedule and Defendants' timing for responding to Plaintiffs' TAC.

21 71. Following the filing of Defendants' opposition to plaintiffs' renewed motion for
22 class certification and Plaintiffs' reply, the Parties agreed to proceed to mediation again.

23 72. The second all-day mediation was held on March 20, 2013, in San Francisco,
24 California before Mr. Piazza. Late in the afternoon, the Plaintiffs and Merchant Services
25 Defendants reached agreement in principal. Plaintiffs and Leasing Defendants did not reach
26 resolution that day, and continued to discuss settlement in the weeks and months that followed.

27 73. The mediations resulted in a class action settlement agreement between Plaintiffs
28 and the Merchant Services Defendants. GSLLP drafted the agreement and all exhibits (including

1 long-form notice, summary postcard notice, claim form, and proposed orders). GSLLP also
2 supervised the claim administrator's construction of, and thoroughly tested, the settlement
3 website as well as its processing of claims. GSLLP directly communicated with numerous class
4 members. GSLLP also negotiated several amendments to the settlement agreement in response to
5 issues raised at the preliminary and final approval hearings. Additional details regarding the work
6 performed in connection with the Merchant Services settlement can be found in my declaration of
7 October 3, 2013, Dkt. # 551.

8 74. Plaintiffs were not able to reach agreement with the Leasing Defendants at that
9 time, and they were accordingly excluded from the Settlement.

10 75. In August 2014, in connection with the Leasing Defendants' appeal from the
11 orders of class certification, the Ninth Circuit appointed a mediator, Peter Sherwood, to facilitate
12 additional settlement discussions. Discussions continued regularly under Mr. Sherwood's
13 auspices for approximately 18 months. During this time, GSLLP drafted numerous term sheets as
14 well as nearly all of a proposed settlement agreement, including exhibits such as class notice,
15 claim form, and proposed orders.

16 76. The parties then agreed to pursue private mediation while the appeal was pending.
17 On February 3, 2016, the parties attended a mediation session with Mark Segall, a mediator with
18 JAMS in New York City. The mediation was unsuccessful.

19 77. Since 2016, the parties remained in regular contact with Mr. Segall until a
20 settlement was reached. The parties did not discuss fees and costs until agreement had been
21 reached on all other issues.

22 78. Following the entry of the order of preliminary approval, GSLLP has spent time
23 working toward final approval of the Settlement. GSLLP's efforts have included, without
24 limitation, reviewing the class notices and the Settlement Website; corresponding with and
25 reviewing reports by the Claims Administrator; reviewing, testing and troubleshooting the
26 Settlement Website and online claim form process, and recommending and supervising changes
27 to it; reviewing changes to the Settlement Notice and proofreading for final publication; and
28 corresponding with and responding to telephone inquiries from Class Members, including persons

1 who had questions regarding the settlement and class benefits. I am informed by the Claim
2 Administrator that notices were mailed to approximately 239,000 Settlement Class Members,
3 with most having notice mailed to both a business and residence address. In addition, I am
4 informed that notice was sent to the various Attorneys General as required by the Class Action
5 Fairness Act. I also am informed that fewer than 20 exclusion requests have been received.
6 Finally, the Claim Administrator has estimated that its costs of notice and administration will be
7 approximately \$800,000. No later than 14 days before the final approval hearing, the Claim
8 Administrator will provide a declaration regarding notice provided, claims, opt-outs, objections
9 and costs.

10 79. Based on my and my colleagues' familiarity with the factual issues in this
11 litigation, I believe that GSLLP was able to negotiate a fair settlement taking into account the
12 costs and risks of continued litigation. It is my opinion that counsel for both Parties had full
13 knowledge of the strengths and weaknesses of all Parties' claims due to the extensive discovery
14 and motion work that had preceded the settlement talks. The final settlement was the result of
15 serious, informed and non-collusive negotiations.

16 80. After engaging in all of the aforementioned tasks, as a partner with GSLLP, I am
17 in a unique position to evaluate this Settlement. Indeed, in advising the Representative Plaintiffs
18 whether or not to enter into the Settlement Agreement, I was very cognizant of the risks involved
19 in protracted litigation. I was also cognizant of Defendants' size and financial resources.

20 81. When considering the risks and costs associated with proceeding to trial against
21 the nature of the benefit that was being offered by Defendants, it was clear that the Settlement is
22 in the best interests of the class. Indeed, with this Settlement, Plaintiffs have achieved their
23 desired goal in this litigation—i.e., obtaining cash refunds for class members. In addition,
24 Settling Defendants have agreed to changed practices. Based on my evaluation of the facts and
25 legal issues presented, I believe that the settlement is fair, adequate and reasonable.

26 82. The Class Representatives are each requesting an incentive award of \$5,000. They
27 (as both individuals and as small businesses) took on the risk of the possibility of bearing Leasing
28 Defendants' costs in a losing effort. Indeed, Defendants questioned them at length regarding their

1 ability to pay those costs at deposition. They worked with my firm and our co-counsel to provide
2 a number of declarations and other information throughout the seven-year litigation and have
3 remained involved since case inception through settlement. They all conducted lengthy searches
4 of their personal records and their business records. For example, all Plaintiffs turned over
5 several years of their businesses' bank statements and other sensitive, private financial documents
6 for inspection and questioning. They also spent a good deal of time as follows:

- 7 a. Ms. Campbell was deposed for a full day. She answered questions and provided
8 assistance when GSLLP needed various declarations to support the motion for
9 preliminary injunction and for class certification, and to oppose Defendants'
10 motion to compel arbitration. She responded to 22 interrogatories and 82 requests
11 for production of documents. She remained available for consultation during the
12 entire six years she was involved in the litigation. As she was not a class
13 representative in the previous settlement with the Merchant Services Defendants,
14 she has not received any compensation for her work in bringing this lawsuit.
- 15 b. Ms. Jordan was deposed for two full days, once personally, and once in connection
16 with her business, Dietz Towing, Inc., travelling to San Francisco from her home
17 in Ontario, California. She also attended the deposition of Pearl Pannone, the
18 president of Dietz Towing. She responded to 48 interrogatories, 124 requests for
19 production of documents, and an additional 47 interrogatories and 124 requests for
20 production on behalf of Dietz Towing. She again travelled to San Francisco a to
21 attend one of the mediation sessions, and was available for consultation during the
22 entire seven years she was involved in the litigation.
- 23 c. Mr. Von Glasenapp was deposed for two full days, once personally, and once in
24 connection with his now-dissolved business, Just Film, Inc. He also answered
25 questions and provided assistance when Settling Defendants sought partial
26 summary judgment on his claims. He responded to 48 interrogatories, 126
27 requests for production of documents, and responded to an additional 23
28 interrogatories and 44 requests for production on behalf of Just Film, Inc. He also

1 attended one of the mediation sessions and was available for consultation during
2 the entire seven years she was involved in the litigation.

3 d. Mr. Su was deposed for two full days, once personally, and once in connection
4 with his business, Rainbow Business Solutions. He responded to 48
5 interrogatories, 126 requests for production of documents, and an additional 47
6 interrogatories and 127 requests for production on behalf of Rainbow Business
7 Solutions. He also attended one of the mediation sessions and was available for
8 consultation during the entire seven years she was involved in the litigation.

9 83. In my opinion, all Plaintiffs' participation in this litigation has been exemplary.

10 **B. The Risks Borne By GSLLP.**

11 84. In accepting this case, GSLLP bore considerable risk in litigating this case wholly
12 on a contingent basis and advancing costs. From the outset, GSLLP recognized, among other
13 things, that it would be contributing a substantial amount of time and advancing significant costs
14 in prosecuting a nationwide class action, with no guarantee of compensation or recovery, in the
15 hopes of prevailing against a well-funded defense.

16 85. GSLLP originally agreed to handle this case with the assistance of Michael Sweet
17 at McNutt. GSLLP believed that McNutt would assist in what it anticipated would be a long, and
18 expensive litigation. During the first year of the litigation, GSLLP performed most of the work in
19 the case.

20 86. In May 2011, Michael Sweet left McNutt, and joined Meyers Nave, which agreed
21 to assist GSLLP in the litigation. In January 2012, however, Meyers Nave informed GSLLP that
22 it intended to withdraw from the litigation immediately, in part, because of the high risk that it
23 would be years, if ever, before it got paid. While the withdrawal was filed and approved by this
24 Court in July 2012, Meyers Nave stopped performing work for this litigation in late January 2012,
25 when only a small fraction of discovery had been completed. Because of this, GSLLP had to
26 devote internal resources to litigating the case that it had not anticipated. For example, in the
27 months that followed Meyers Nave's decision to withdraw, attorney Kristen Simplicio billed in
28 excess of 200 hours a month on this matter, and therefore was not available to work on other

1 matters.

2 87. During the course of the litigation, GSLLP in fact has turned away other cases due
3 to its involvement with this matter. Among these were cases that were subsequently filed by other
4 firms.

5 88. The risk in this litigation was heightened in large part due to concern that even if
6 Plaintiffs were ultimately successful, collecting against the Defendants would be expensive,
7 difficult, and perhaps impossible. Because of Defendants' complicated corporate structure,
8 GSLLP continues to have concerns that the named companies were empty shells, and the funds
9 taken from the class had been transferred to unknown entities outside this court's jurisdiction.
10 During GSLLP's lengthy investigation, attorneys on the case spoke with witnesses who suggested
11 that GSLLP's concerns were well-founded. For example, a New York Times article reported
12 that, in the SKS case brought by the NY Attorney General, it was discovered that Defendants
13 Mezei and Cohen have placed their assets in trust in the Cook Islands, making them difficult or
14 impossible to reach. *See* [http://www.nytimes.com/2013/12/15/business/international/paradise-of-](http://www.nytimes.com/2013/12/15/business/international/paradise-of-untouchable-assets.html)
15 [untouchable-assets.html](http://www.nytimes.com/2013/12/15/business/international/paradise-of-untouchable-assets.html), last visited Feb. 10, 2017.

16 89. Because Leasing Defendants raised a number of strong arguments at the
17 preliminary stages, there was further risk that Plaintiffs would lose the motion to dismiss, motion
18 to compel arbitration, and motion for preliminary injunction, either before this Court, or later, at
19 the Ninth Circuit. There also was a risk that a class would not be certified, causing the hard-
20 fought injunction to be dissolved.

21 90. The fact that Leasing Defendants have been the target of other litigation has also
22 raised the risks for GSLLP. GSLLP has risked the possibility that a settlement or judgment in
23 other litigation, including the New York Attorney General's case, could preclude this litigation,
24 or even force one or more Defendants into bankruptcy. This risk recently became more acute.
25 GSLLP also faces risks due to the long duration of the case. Evidence may be lost, and witnesses
26 may become unavailable. In fact, one such witness, Teledraft, Inc., declared bankruptcy, requiring
27 an eleventh-hour deposition, before evidence was lost. Similar problems may befall other
28 witnesses. Thus, with each passing day, the risks in this case grow greater.

C. Lodestar and Expenses for GSLLP

1. Overview of Work Performed To Date On This Case

91. Based on the time records of GSLLP, it has spent over 7080 hours prosecuting all claims and fact patterns at issue in this litigation through August 31, 2017. The following table shows for each attorney the total number of hours, the Effective Hourly Rate, and the total lodestar.

Attorney	Hours	Effective Hourly Rate	Total
Adam J. Gutride	1337.3	\$950.00	\$1,270,435.00
Seth A. Safier	375.4	\$925.00	\$347,245.00
Jay Kuo	762.00	\$775.00	\$590,550.00
Todd Kennedy	11.30	\$850.00	\$9,350.00
Kristen Simplicio	4530.56	\$616.18	\$2,791,662.00
Matthew McCrary	72.3	\$700.24	\$50,627.50
Marie McCrary	2.9	\$750.00	\$2175.00
TOTAL	7088.86		\$4,865,864.50

92. The Effective Hourly Rates are based on two factors: (1) the number of years of experience (i.e., years since graduation from law school) that the attorney had at the time the work was performed and (2) the current (2017) billing rate for an attorney with those number of years of experience. For example, when this case began in 2010, Kristen Simplicio had three years of experience, as she was a 2007 graduate, so her hours worked in 2010 were computed as if billed at GSLLP's current (2017) rates for a third-year associate, i.e. \$525.00 per hour. Likewise, her work in 2011 was computed at GSLLP's current (2017) rates for a fourth-year associate, i.e. \$575.00 per hour, and so on. The following table sets forth the rates charged by GSLLP in 2017 based on years of experience:

Years of Practice	2017 Rate
1	\$425

2	\$475
3	\$525
4	\$575
5	\$625
6	\$675
7	\$700
8	\$725
9	\$750
10	\$775
Partners	\$850-950

93. These are GSSLP's regular hourly rates charged for their services in other litigation in 2017.

94. McNutt and Meyers Nave assigned to GSSLP the right to recover the fees and costs they incurred. As set forth in the Declaration of Michael Sweet (dkt. # 552), McNutt's records are as follows:

Timekeeper	Hours Worked	Hourly Rate	Total Amount
Dickson, Marianne	5.70	\$300.00	1,710.00
Graham, Douglas	59.70	\$425.00	25,372.50
Keasler, Melissa	1.50	\$100.00	150.00
Moses, Shane	313.20	\$375.00	117,450.00
Snell, Carol	.40	\$150.00	60.00
Sweet, Michael	158.70	\$495.00	78,556.50
TOTAL	539.20	\$414.13	\$223,299.00

95. As set forth in the Declaration of Marilee Bass (Dkt. # 551), Meyers Nave's time records are as follows:

Timekeeper	Hours Worked	Hourly Rate	Total Amount
Kahramanian, Lala Z.	219.40	\$275.00	60,335.00

Kephart, Allison R.	83.50	\$275.00	22,962.50
McBride, Patti D	127.90	\$140.00	17,906.00
McIntosh, Dawn A.	30.70	\$275.00	8,442.50
Munsell, Anne E.	.40	\$140.00	56.00
Rossman, Paul S.	77.60	\$140.00	10,864.00
Sathienmars, Vasudhsiri T.	32.40	\$140.00	4,536.00
Sweet, Michael A.	388.70	\$350.00	136,045.00
TOTAL	960.60	\$271.86	261,147.00

The total lodestar for all three firms through August 31, 2017 is as follows:

Firm	Hours	Total Amount
McNutt	539.20	\$223,299.00
Meyers Nave	960.60	\$261,147.00
GSLLP	7088.86	\$4,865,864.50
TOTAL	8,588.86	\$5,350,310.50

96. On December 11, 2013, this Court approved the settlement with the Merchant Services Defendants. This Court also approved our 2013 rates of \$700 per hour for me, \$675 for Seth Safier, \$625 for Jay Kuo, and \$450 for Kristen Simplicio. It also approved all the rates shown in the prior paragraph for the McNutt and Meyers Nave Firms. (Dkt. # 551.) It awarded GSLLP \$923,000 in fees and costs. GSLLP attributed \$871,000 to its lodestar, applying the balance to costs. At that time, GSLLP's lodestar was \$2.95 million, based on its 2013 rates.

97. Thus far, my firm has not recovered any other attorneys' fees and costs in connection with this case. Thus, Plaintiffs' Counsel's unpaid lodestar to date (\$5,350,310.50 less \$871,000) is \$4,479,310.50.

98. The rates charged by GSLLP are appropriate in light of our experience. I am a 1994 graduate from Yale Law School. Mr. Kuo is a 1994 graduate from Boalt Hall Law School. Mr. Safier is a 1998 graduate from Harvard Law School. Mr. Kennedy is 2003 graduate from Yale Law School. Ms. Simplicio is 2007 graduate of the American University, Washington College of Law. Mr. McCrary is a 2009 University of Texas Law School. Ms. McCrary is a 2008 graduate of the New York University School of Law.

99. I and Mr. Safier were previously attorneys at the law firm of Orrick Herrington &

1 Sutcliffe. Mr. Kuo was previously with Howard Rice Nemerovski Canady Falk & Rabkin, and
 2 Kecker & Van Nest. Mr. Kennedy and Ms. McCrary were previously with Quinn Emanuel
 3 Urquhart & Sullivan, LLP. Mr. McCrary was most recently with McDermott Will & Emery, LLP.
 4 It is my understanding that attorneys at those firms in the litigation departments, with the same
 5 number of years of experience as us, are billing at higher rates. For example, attorneys who
 6 graduated in 1994 (such as me and Mr. Kuo) are currently billing at hourly rates in excess of
 7 \$1100; attorneys who graduated in 1998 (such as Mr. Safier) are currently billing at hourly rates
 8 in excess of \$1000; attorneys who graduated in 2003 (such as Mr. Kennedy) are billing in excess
 9 of \$900 per hour, while attorneys who graduated in 2007-09 (such as Ms. Simplicio, Ms.
 10 McCrary, and Mr. McCrary) are billing in excess of \$700 per hour. The same is true of lawyers at
 11 similar firms in the San Francisco Bay Area. I therefore believe that my firm's hourly rates are at
 12 or below market for attorneys with similar backgrounds and experience.

13 100. Courts have regularly approved our standard billing rates. On July 7, 2017, Judge
 14 Gonzales Rogers approved our regular 2016 billing rates of \$950 for me, \$925 for Seth Safier,
 15 \$850 for Todd Kennedy, \$775 for Kristen Simplicio, \$750 for Marie McCrary, and \$725 for Matt
 16 McCrary. On February 24, 2016, Judge Peter Kirwan of the Santa Clara Superior Court approved
 17 our regular 2015 billing rates of \$825 for me, \$800 for Seth Safier, and \$700 for Todd Kennedy,
 18 in *Mackinnon v. IMVU, Inc.* Case No. 111 CV 193767 (County of Santa Clara). On February 20,
 19 2015, Magistrate Judge Beeler, approved and awarded our regular 2014 billing rates of \$750 for
 20 me, \$725 for Seth Safier, and \$700 for Jay Kuo, in *Miller v. Ghirardelli Chocolate Company*,
 21 Case No. 12-cv-4936 (N.D. Cal.). On February 20, 2014, Judge Ernest Goldsmith of the San
 22 Francisco Superior Court approved our firm's regular 2013 billing rates of \$700 per hour for me
 23 and \$675 for Seth Safier in *Haven v. Betz & Sons, Inc., et al*, Case No. 438719. On August 1,
 24 2013, Judge Dale S. Fischer also approved our firm's regular 2013 billing rates of \$700 per hour
 25 for me, \$675 for Seth Safier, \$625 for Jay Kuo and \$450 for Kristen Simplicio, in *Mancini, et al v*
 26 *Ticketmaster, et al*, Case No. 07-cv-01459-DSF-JTL (C.D. Cal).¹

27
 28 ¹ Earlier fee awards further demonstrate approval of increasing regular annual billing rates. On
 June 1, 2012, Judge Jeffrey White approved our firm's regular 2012 billing rates of \$650 per hour
 for me, \$625 for Seth Safier and Jay Kuo and \$400 for Kristen Simplicio, in *Chavez v. Blue Sky*

2. Expenses Incurred

101. Expenses are accounted for and billed separately and are not duplicated in my firm's professional billing rates. GSLLP has not received reimbursement for all expenses incurred in connection with this litigation.

102. As of September 30, 2013, in connection with final approval of the settlement with the Merchant Services Defendants, my firm reported that it had advanced a total of \$97,301.31 in unreimbursed actual third-party expenses in connection with the prosecution of these cases. The actual expenses incurred in the prosecution of these cases are reflected on the computerized accounting records of my firm prepared by bookkeeping staff, based on receipts and check records and accurately reflect all actual expenses incurred. In addition, I am informed that McNutt LLP had incurred costs of just less than \$5000.00 in association with this case. (Dkt.# 552.) I am further informed that Meyers Nave had incurred costs of \$2,890.69 in association with this case. (Dkt.# 551-2.) Thus, the total costs for all firms at that time were \$105,192.00.

103. In conjunction with the settlement with the Merchant Services Defendants, on December 11, 2013, this Court awarded \$923,000.00 in fees and costs in this case. In that order, the Court indicated that it "need not determine at this time the percentage of the expenses and fees

Beverage, et al, Case No. 06-cv-6609 (N.D. Cal.). On February 14, 2012, Chief Judge James Ware approved our firm's regular 2011 billing rates of \$625 per hour for me, \$600 for Seth Safier and Jay Kuo, \$500 for Todd Kennedy, and \$375 for Kristen Simpicio, in *Embry v. Acer America Corporation*, Case No. 5:09-cv-1808 (ND. Cal.). On November 22, 2011, Judge John Munter also approved our firm's regular 2011 billing rates of \$625 per hour for me, \$600 per hour for Seth Safier and Jay Kuo, \$375 per hour for Kristen Simpicio, and \$500 per hour for Todd Kennedy in *Gauss v. Millennium Products, Inc.*, Case No. CGC-10-503347. On November 30, 2011, Judge James F. Holderman approved our firm's regular 2010 billing rates of \$600 per hour for me, and \$575 per hour for Seth Safier in *In Re: Kentucky Grilled Chicken Coupon Marketing & Sales Practices Litigation*, Case No. 1:09-cv-07670 (ND. Ill.). On December 24, 2009, Judge Richard A. Kramer approved our firm's regular 2009 billing rates of \$550 for me and \$525 for Seth Safier in *Deaton et al v. Hotwire*, Case Number CGC-05- 437631. On August 20, 2008, Judge Charlotte Walter Woolard approved our firm's regular 2008 billing rates of \$525 for me and \$500 for Seth Safier in *Nelsen v. PeoplePC*, Case Number 07-460240. Between November 2006 and April 2008, rates of \$450 to \$475 for me and \$425 to \$450 for Mr. Safier were approved in the following cases: *Siemers v. Wells Fargo*, Case No. 3:05-cv-04518-WHA (N.D. Cal.) (Feb. 5, 2008) (Alsup, J.); *Howard et al. v. Betz & Sons*, S. F. Superior Case No. CGC-03-422529 (Apr. 30, 2008) (Woolard, J.); *Cho v. Seagate*, S. F. Superior Case No. CGC-06-453195 (Apr. 14, 2008) (Wiss, J.); *Vroegh v. Dane Electric et al.*, S. F. Superior Case No. Case No. CGC-04-428953 (Nov. 20, 2006) (Kramer, J.)

1 that is allocable to Settling Defendants, because Class counsel is requesting only a small portion
2 of what has been incurred to date; if necessary, such allocation can be made at the conclusion of
3 litigation against Leasing Defendants.” (Dkt.# 574.) For internal purposes, my firm allocated
4 \$52,000.00 of the funds received from the settlement with the Merchant Services Defendants to
5 the costs incurred, leaving a balance at that time of \$53,192.00.

6 104. Since that time, GSLLP has accrued an additional approximately \$20,270.34 in
7 unreimbursed costs in this case.

8 105. This means that the total costs incurred to date are approximately \$125,462.34, of
9 which \$73,462.34 have yet to be reimbursed. A true and correct accounting of our costs in this
10 case is attached as Exhibit A.

11 106. The total costs claimed are conservative. For example, we have not included
12 amounts expended for internal printing and copying, nor apportioned costs for facsimile, internet
13 usage, or online legal research (Lexis and Westlaw).

14 **D. GSLLP’s Continuing Obligations to Class Members**

15 107. Since the filing of this lawsuit, Plaintiffs’ Counsel has been contacted regularly by
16 customers of Defendants in this litigation, and has established standardized procedures to ensure
17 that all inquiries from these persons and other Class Members were timely and accurately
18 handled. During the first four or five years of the litigation, Plaintiffs’ Counsel received several
19 inquiries a week; while it has decreased somewhat, GSLLP still receives several inquiries per
20 month.

21 108. Plaintiffs’ Counsel also worked the Claim Administrator to assure that Settlement
22 Website functioned properly, was easy to use and properly designed. I received weekly updates
23 from the Claims Administrator regarding the administration of the Settlement. GSLLP will
24 continue in this capacity should the Settlement be finally approved.

25 109. GSLLP will also prepare for and appear at the fairness hearing. If the Settlement
26 is approved and fees awarded, GSLLP also will oppose any appeals that may be filed. Based on
27 my experience with class actions, I additionally anticipate that there will be another 50–75 hours
28 of work before this settlement is entirely complete and an estimated 175-250 hours if this Court’s

1 judgment is appealed.

2 110. I believe that the Settlement is in the best interests of the class in light of the risks
3 of continued litigation as described in this declaration and the benefits being provided to class
4 members in settlement. The litigation had been highly contentious, and the parties strongly
5 disagreed on Plaintiffs' ability to prove liability and damages. With this Settlement, Plaintiffs
6 have achieved their desired goal in this litigation—i.e., obtaining for class members cash refunds,
7 as well as changed business practices. In light of the risks, I believe that the recovery provided
8 by the Settlement is fair and reasonable when compared to the likely recovery after trial, appeal
9 and collection efforts.

10 This declaration was executed this 10th day of October, at Berkeley, California. I state the
11 foregoing under penalty of perjury under the laws of the United States.

12
13 /s/ Adam Gutride

14 Adam Gutride, Esq.
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EXHIBIT A

Arbitrators/Mediators (E121)			37,857.87				
				10/1/12	Mediated Negotiations	12,000.00	
				3/18/13	Antonio Piazza	8,000.00	
				2/1/16	JAMS	5,050.00	
				3/8/16	JAMS	1,995.37	
				4/12/16	JAMS	1,775.00	
				5/16/16	JAMS	1,125.00	
				6/13/16	JAMS	525.00	
				7/1/16	JAMS	487.50	
				7/22/16	JAMS	112.50	
				9/2/16	JAMS	375.00	
				10/24/16	JAMS	375.00	
				1/5/17	JAMS	187.50	
				4/30/17	JAMS	1,972.50	
				5/31/17	JAMS	1,938.75	
				6/30/17	JAMS	1,938.75	
						37,857.87	
Court Fees (E112)			920.00				
				3/26/10	US Legal - Filing Fees - SFSC	\$920.00	
Delivery Svcs & Msgrs (E107)			9,585.13				
				3/26/10	US Legal - File/Conform/Return - SFSC	\$160.50	
				4/7/10	US Legal - svc on National Payment Processing	\$132.69	
				4/7/10	US Legal - svc on SPC, Inc. DBA First National Mercha	\$128.18	
				4/7/10	US Legal - svc on Northern Leasing Systems, Inc.	\$132.69	
				4/7/10	US Legal - svc on Third Fifth Bank	\$54.00	
				4/7/10	US Legal - svc on Atlas Payment Processing	\$54.00	
				4/7/10	US Legal - svc on Eric Madura	\$54.00	
				4/7/10	First Legal - svc on Merchant Svcs	\$148.55	
				4/7/10	First Legal - svc on Universal Card, 3 addresses	\$559.84	
				4/7/10	First Legal - svc on Univesal Merchant Services Corp	\$50.25	
				4/7/10	First Legal - svc on Fiona Walshie, 2 addresses	\$248.88	
				4/7/10	First Legal - svc on Jason Moore, 2 addresses	\$193.55	
				7/6/10	US Legal - Filing Summons USDC-Oakland - rejected	\$64.70	
				7/7/10	US Legal - Filing USDC-Oakland - Summons	\$60.95	
				7/8/10	US Legal - svc on Universal Merchant Svcs, Inc.	\$302.69	
				3/22/11	First Legal - svc on SKS Associates LLC	\$304.00	
				3/23/11	First Legal - svc on SKS Associates LLC	\$643.00	
				3/29/11	First Legal - filing USDC - San Francisco	\$27.25	
				6/27/11	US Legal	45.00	
				2/16/12	A&A Legal - filing USDC - Eastern District of VA - Subpoena to Produce Docs	\$156.00	
				4/17/12	First Legal - USDC - SF - Joint St	\$32.63	

			4/24/12	First Legal - USDC - Oakland - Stip	\$45.00	
			4/24/12	First Legal - USDC - SF - Declaration/Exhibits/Motion	\$95.13	
			5/6/12	First Legal - USDC - SF - Motin/Dec(2)/PO/Response(2)/Reply	\$19.25	
			5/10/12	A&A Legal - filing USDC - NDCA- Subpoena to Produce Docs	\$108.00	
			5/10/12	A&A Legal - filing USDC - S.Dakota - Subpoena to Produce Docs	\$169.00	
			5/10/12	A and A Legal Service	\$108.00	
			5/10/12	A and A Legal Service	\$169.00	
			5/25/12	First Legal - USDC - SF - Reply (2)	\$34.25	
			7/11/12	A and A Legal Service	\$129.00	
			8/29/12	First Legal - filing USDC-Oakland; Courtesy Copy to Jdg Wilken	\$45.00	
			10/9/12	First Legal - filing USDC-Oakland; Pit Motn for Leave	\$298.75	
			12/11/12	A&A Legal - Filing Second Amended Class Action Complaint in NY Supreme Court	\$248.50	
			12/11/12	A&A Legal - Filing Third Amended Class Action Complaint, Demand for Jury Trial in USDC-Oakland	\$230.35	
			12/27/12	A&A Legal - Filing multiple docs incl. Pl's Amended Motion for Class Certification in USDC-Oakland	\$255.90	
			12/27/12	A&A Legal - Filing letter dated 12/5/12 in NY Supreme Court	\$305.00	
			12/27/12	A&A Legal - Filing Notice of Petition Verified Petition in NY Supreme Court	\$410.50	
			12/27/12	A&A Legal - Filing multiple docs incl. Decl of Simplicio in Support of Plaintiff's Motion for Sanction in USDC-Oakland	\$203.40	
			2/21/13	Rapid Legal	47.40	
			2/26/13	A&A Legal filing of Reply in Support of Ameded Mot for Class Cert in USDC-Oakland	\$426.95	
			3/1/13	Rapid Legal	96.15	
			3/5/13	Rapid Legal	49.80	
			3/6/13	Rapid Legal	46.20	
			3/19/13	Rapid Legal - Svc of documents to Mediated Negotiations	\$168.95	
			4/23/13	Rapid Legal	78.90	
			5/1/13	Rapid Legal	46.20	
			6/11/13	Rapid Legal	94.80	
			8/17/13	Rapid Legal	47.40	
			10/8/13	Rapid Legal	61.20	
			10/24/13	Rapid Legal	46.50	
			11/9/13	Rapid Legal	66.00	
			12/14/13	Rapid Legal	65.40	
			2/20/14	S&R Services	85.00	
			2/20/14	A&A Legal Svc - Filing Pl's Mot for Leave to Seek Reconsideration re SKS in USDC-Oakland	\$156.75	
			4/7/14	S&R Services	86.00	
			4/23/14	A&A Legal Svc - Svc of Subpoena to Testify at Depo on Metro Phoenix Bank	\$265.00	
			5/15/14	A&A Legal Svc - Svc of Subpoena to Testify at Depo on Eaglenx, Inc.	\$236.45	
			5/15/14	A&A Legal Svc - Svc of Subpoena to Testify at Depo on Archie Emerson	\$223.70	
			5/15/14	A&A Legal Svc - Svc of Subpoena to Testify at Depo on Jonathan Mirsky	\$206.98	

				6/2/14	S&R Services	45.00	
				6/13/14	S&R Services - Deliver Chamber's Copy for Jdg Laporte	\$133.50	
				4/4/16	S&R Services	45.00	
				4/12/17	S&R Services - USDC - Deliver Chamber's Copy to Judge C. Wilken	50.00	
				4/20/17	S&R Services - Courtesy Copies for Judge Wilken - Renewed Mot for Interim Fee Award	123.50	
				8/2/17	S&R Services - Mot for Prelim Approval Class Action Sett	90.00	
				9/12/17	S&R Services - Courtesy Copies Jdg Wilken - ISO Just Film Opposition to UCI Motion to Enf Sett	70.00	
						9,585.13	
Deposition Transcripts (E115)			29,149.37				
				9/16/10	Ravnee H. Mercado, 9/16/10 Hearing Transcript	\$120.00	
				4/3/12	Connie Kuhl, RMR - Transcript of Proceedings before Judge E. D. Laporte	\$82.40	
				5/17/12	Nogara Reporting - Fiona Walshe	\$1,262.71	
				5/24/12	Charles A. J. Barber - Video Deposition	\$297.50	
				5/31/12	Sahar Bartlett, CSR - Transcript of Proceedings held on 5/29/12	\$54.00	
				6/4/12	Nogara Reporting - Robert Parisi	\$1,647.25	
				6/5/12	Nogara Reporting - Nathan Jurczyk, V1	\$2,304.35	
				6/6/12	Nogara Reporting - Nathan Jurczyk, V2	\$1,540.55	
				6/19/12	Nogara Reporting - Samuel Buono	\$1,137.40	
				6/19/12	Liquid Steel - video depo of Buono	\$300.00	
				6/20/12	Nogara Reporting - Lina Dravic V1	\$1,560.15	
				6/20/12	Liquid Steel - video depo of Kravic	\$300.00	
				6/21/12	Nogara Reporting - Lina Dravic V2	\$772.10	
				6/21/12	Liquid Steel - video depo of Karvic	\$150.00	
				6/22/12	Nogara Reporting - Dinesh Kulagroth	\$1,339.00	
				6/22/12	Liquid Steel - video depo of Kulagroth	\$300.00	
				6/26/12	Nogara Reporting - Leonard Mezei	\$487.15	
				6/26/12	Liquid Steel - video depo of Mezei	\$150.00	
				6/27/12	Nogara Reporting - Cortes DeRussy	\$672.65	
				6/27/12	Liquid Steel - video depo of Derussy	\$300.00	
				7/9/12	Nogara Reporting - Jason Moore	\$965.82	
				7/10/12	Nogara Reporting - Alicyn Roy	\$1,368.22	
				7/11/12	Nogara Reporting - Eric Madura	\$1,388.77	
				7/12/12	Nogara Reporting - Nathan Jurczyk, V3	\$1,564.27	
				7/13/12	Nogara Reporting - Nathan Jurczyk, V4	\$1,242.26	
				7/16/12	Liquid Steel - video depo of Krieger	\$300.00	
				7/16/12	Nogara Reporting - Sara Krieger	\$1,246.78	
				7/17/12	Liquid Steel - video depo of Cohen	\$150.00	
				7/17/12	Liquid Steel - video depo of Bernadone	\$150.00	
				7/17/12	Nogara Reporting - Ari Jay Cohen	\$1,269.71	
				7/18/12	Liquid Steel - video depo of Mirsky	\$150.00	
				7/18/12	Nogara Reporting - Jonathan Mirsky	\$550.43	
				7/23/12	Insight Media Corp.; 5 days video depo	\$2,069.00	
				1/3/13	Southern District Court Reporters PC	52.80	

				2/12/13	David Feldman Worldwide - copy of transcript of Robyn Sands	\$742.60	
				5/15/14	Nogara Reporting - John Hughes	\$1,161.50	
						29,149.37	
Experts (E119)			12,966.55				
				8/24/10	The TASA Group, Inc.	1,079.05	
				10/24/12	Robyn Anderson Sands	6,000.00	
				2/25/13	Robyn Anderson Sands	2,400.00	
				7/12/13	Robyn Anderson Sands	450.00	
				9/12/13	Robyn Anderson Sands	1,050.00	
				5/19/14	7S Consulting, Inc., Daniel Fink, lease database	862.50	
				7/24/14	7S Consulting, Inc., Daniel Fink, lease database	1,125.00	
						12,966.55	
Local Travel (E109)			652.15				
				6/14/10	Impark	9.00	
				6/17/10	Ampco Parking	29.00	
				7/8/10	Impark	6.00	
				9/15/10	Imperial Parking - Safier	12.00	
				9/16/10	Oakland Parking Meter	4.00	
				12/30/10	2010 Auto Mileage Gutride	25.00	
				12/30/10	2010 Auto Mileage Safier	25.00	
				12/30/11	2011 Auto Mileage Gutride	53.25	
				1/19/12	BART - Gutride	1.75	
				3/14/12	Delta Parking Management - Gutride	10.00	
				5/11/12	CCSF MTA Civic Cntr Garage	3.50	
				5/15/12	St.Mary's Square Garage - Gutride	15.50	
				5/17/12	51 City Park SF MOMA - Simplicio	30.00	
				5/29/12	CCSF MTA Civic Cntr Garage	6.50	
				6/4/12	Radisson Hotel Newport Beach-Simplicio	12.01	
				6/5/12	Radisson Hotel Newport Beach-Simplicio	4.00	
				12/30/12	2012 Auto Mileage Gutride	55.50	
				12/30/12	2012 Auto Mileage Safier	11.10	
				3/20/13	51 City Park SF MOMA - Simplicio	30.00	
				5/2/13	Dalziel Garage - Simplicio	9.00	
				8/29/13	Oakland Convention Cntr	15.75	
				11/21/13	City of Oakland - Gutride	8.00	
				11/22/13	Clay Street Garage - Simplicio	13.00	
				12/31/13	2013 Auto Mileage Gutride	22.60	
				4/24/14	Uber Technologies - Simplicio	35.77	
				4/25/14	TXP Get-Ride.net Oakland - Simplicio	61.50	
				8/31/14	2014 Auto Mileage Safier	56.00	
				12/30/14	2014 Auto Mileage Gutride	11.20	
				2/2/16	St.Mary's Square Garage - Gutride	30.99	
				12/31/16	2016 Auto Mileage Gutride	21.60	
				4/16/17	Paypal Lyft Ride - Simplicio	12.80	
				4/19/17	Paypal Lyft Ride - Simplicio	10.83	
						652.15	

Meals (E111)			2,949.75			
				6/17/10	Perrys Embarcadero - Gutride	59.68
				9/15/10	Americano Restaurant - Safer	71.00
				9/16/10	Le Cheval Restaurant - Gutride	23.38
				6/2/11	Siam Thai Cuisine - Gutride	24.84
				1/10/12	El Faro Mexican - Simplicio	15.52
				1/10/12	Sunrise Deli - Gutride	7.04
				1/11/12	SF Soup Co - Simplicio	9.78
				1/18/12	Henry's Hunan - Gutride	29.45
				1/18/12	Peet's Coffee - Gutride	2.85
				1/19/12	Irish Bank Bar & Rest - Gutride	40.56
				1/19/12	Starbuck's - Gutride	1.95
				4/23/12	Dobbs Ferry Restaurant - Gutride	44.23
				5/2/12	Dobbs Ferry Restaurant - Simplicio	31.38
				5/3/12	Dobbs Ferry Restaurant - Simplicio	28.09
				5/14/12	Peet's Coffee - Gutride	4.35
				5/16/12	Paladar Café - Gutride	26.04
				5/17/12	Darn Good Food - Gutride	22.42
				6/3/12	Balducci's - JFK - Kuo	\$13.69
				6/3/12	United Airlines - Kuo	\$5.49
				6/4/12	Corea Galbi Korean BBQ - Simplicio	95.81
				6/4/12	Panini Cafe-Irvine - Simplicio	41.00
				6/4/12	Starbucks - Kuo	\$5.15
				6/5/12	Kitayama - Simplicio	108.00
				6/5/12	Panini Cafe-Irvine	41.37
				6/6/12	Starbucks - Simplicio	7.45
				6/6/12	24 Carrots - Simplicio	10.40
				6/6/12	Fiesta Cantina - Kuo	\$21.94
				6/7/12	United Airlines - Kuo	\$2.99
				6/18/12	Starbucks - Simplicio	10.96
				6/18/12	Room Service - Simplicio	40.00
				6/19/12	Sinigual 7260 - Simplicio	45.00
				6/20/12	Cipriani Lespecialita - Simplicio	11.84
				6/20/12	Cipriani Lespecialita - Simplicio	4.72
				6/20/12	Desi Shack -Simplicio	10.34
				6/20/12	Cinema Cafe on 34th - Simplicio	23.94
				6/21/12	Cipriani Lespecialita - Simplicio	7.35
				6/21/12	Oyster Bar Restaurant NY - Simplicio	51.77
				6/21/12	Hell's Kitchen Rest - Simplicio	93.38
				6/22/12	Pershing Square - Simplicio	61.17
				6/22/12	Cipriani Lespecialita - Simplicio	19.82
				6/24/12	Num Pang Sandwich Shop - Simplicio	14.20
				6/25/12	Num Pang Sandwich Shop - Simplicio	11.45
				6/25/12	Daniel's Bagels - Simplicio	13.17
				6/26/12	Cipriani Lespecialita - Simplicio	13.81
				6/26/12	Pershing Square = Simplicio	71.51
				6/27/12	Cipriani Lespecialita - Simplicio	19.39
				6/27/12	Pershing Square - Simplicio	68.80
				6/27/12	Cinema Cafe on 34th = Simplicio	16.01

				6/28/12	Eastgate - Simplicio	44.95	
				7/8/12	The Farm of Beverly - Simplicio	30.00	
				7/9/12	Orchid Hotel Oh! Rest LA - Simplicio	97.65	
				7/9/12	Chaya Downtown - Simplicio	65.46	
				7/10/12	Ciudad Restaurant - Simplicio	66.55	
				7/11/12	Chaya Downtown - Simplicio	73.99	
				7/11/12	Sugarfish by Sushi Nozawa - Simplicio	85.78	
				7/12/12	Ciudad Restaurant - Simplicio	72.26	
				7/13/12	Drago Central - Simplicio	110.16	
				7/14/12	T6 La Brea Bak - Simplicio	11.52	
				7/14/12	Num Pang Sandwich Shop - Simplicio	12.25	
				7/15/12	Otto - Simplicio	26.95	
				7/15/12	DBGB Kitchen & Bar - Simplicio	35.00	
				7/16/12	Cipriani Lespecialita - Simplicio	18.02	
				7/16/12	Scottys Diner - Simplicio	21.85	
				7/16/12	Pershing Square - Simplicio	72.21	
				7/17/12	Cipriani Lespecialita - Simplicio	11.53	
				7/17/12	Starbucks - Simplicio	4.68	
				7/17/12	Sinigual 7260 - Simplicio	82.77	
				7/18/12	Cipriani Lespecialita - Simplicio	19.85	
				7/18/12	Pershing Square - Simplicio	76.42	
				7/18/12	Icon Restaurant - Simplicio	19.03	
				7/18/12	Cinema Cafe on 34th - Simplicio	25.63	
				7/19/12	OTG JFK T5 Venture LLC - Simplicio	13.60	
				8/1/12	Lers Ros & Red - Safier	55.20	
				9/6/12	Velo Rouge Café - Gutride	8.63	
				10/18/12	Royal Exchange - Gutride	74.70	
				11/7/12	Peets Coffee/Tea - Simplicio	4.05	
				1/3/13	Rigolo - Gutride	23.72	
				1/27/13	Brick House Café - Simplicio	33.96	
				1/29/13	Quattro Stagioni - Simplicio	20.01	
				1/29/13	Peets Coffee/Tea - Simplicio	2.95	
				3/20/13	LaRegency San Francisco - Gutride	28.55	
				4/24/14	Totties Asian Fusion - Safier	12.58	
				4/24/14	Totties Asian Fusion - Safier	8.58	
				4/25/14	Whole Foods - Safier	12.89	
				4/25/14	Cyprus Grill - Simplicio	12.80	
				2/3/16	Timna - Safier	72.97	
				2/4/16	JFK - T5 - Venture - Gutride	53.82	
				2/4/16	JFK - T5 - Venture - Gutride	21.75	
						2,949.75	
Online Research (E106)			643.70				
				2/1/11	Pacer Service Center	46.72	
				5/2/12	Pacer Service Center	51.68	
				5/3/12	Pacer Service Center	59.12	
				8/3/12	Pacer Service Center	81.80	
				10/29/12	Pacer Service Center	10.60	
				10/30/12	Pacer Service Center	29.70	
				3/5/13	Pacer Service Center	73.30	

				5/3/13	Pacer Service Center	60.00	
				5/7/13	Pacer Service Center	20.40	
				8/5/13	Pacer Service Center	40.22	
				11/5/13	Pacer Service Center	4.36	
				2/5/14	Pacer Service Center	14.30	
				5/5/14	Pacer Service Center	34.50	
				8/5/14	Pacer Service Center	49.60	
				11/5/14	Pacer Service Center	21.40	
				2/4/15	Pacer Service Center	0.40	
				4/26/16	Pacer Service Center	9.90	
				7/14/16	Pacer Service Center	5.10	
				7/21/16	Pacer Service Center	30.60	
						643.70	
Other (E124)			118.73				
				2/24/12	Sina Aboutaleb - sec svcs	30.00	
				2/26/14	Teris LLC	61.57	
				2/2/16	Cash Receipt - Gutride	27.16	
						118.73	
Out-of-Town Travel (E110)			16,553.76				
				1/16/12	Hotwire - Safier	268.56	
				4/15/12	Southwest Air- Simplico - OAK to ONT on 4/17	379.60	
				4/16/12	Hotels.com - Simplico	79.19	
				4/18/12	Alamo Rent-A-Car - Simplico	104.46	
				5/31/12	Southwest Airlines - Simplico	379.60	
				6/1/12	Hotels.com - Simplico	967.18	
				6/3/12	United Airfare - JFK to LAX, Kuo	\$744.60	
				6/3/12	Uber - Kuo to JFK	\$85.00	
				6/3/12	Go-Go Inflight wireless - Kuo	\$17.95	
				6/6/12	AMPCO - parking - Kuo	\$20.00	
				6/6/12	AMPCO - parking - Kuo	\$20.00	
				6/6/12	Budget Car Rental - Kuo	\$229.00	
				6/7/12	Uber - Kuo fm JFK	\$85.00	
				6/9/12	JetBlue - Simplico	725.60	
				6/10/12	Hotels.com - Simplico	2,569.43	
				6/12/12	Radisson Hotel Newport Beach - Simplico	66.35	
				6/12/12	Radisson Hotel Newport Beach - Simplico	88.43	
				6/18/12	NYC - Taxi - Simplico	59.30	
				6/18/12	NYC - Taxi - Simplico	10.80	
				6/20/12	Hotels.com - Simplico	2,329.52	
				6/21/12	NYC - Taxi - Simplico	12.80	
				6/22/12	NYC - Taxi - Simplico	16.50	
				6/26/12	Jay Kuo - hotel, ground transportation flights - depositions	908.50	
				6/26/12	JetBlue - Simplico	584.60	
				6/27/12	NYC - Taxi - Simplico	59.30	
				6/27/12	JetBlue - Simplico	50.00	
				6/27/12	Hotels.com - Simplico	1,055.96	
				7/2/12	Southwest Airlines - Simplico	109.80	

			7/14/12	O Hotel - Simplicio	196.58		
			7/14/12	Leon Limousine - Simplicio	65.00		
			7/15/12	NYC Taxi Med - Simplicio	58.30		
			7/18/12	JetBlue - Simplicio	50.00		
			7/20/12	RAMLOP - Simplicio	70.00		
			7/31/12	Jay Kuo - hotel, ground transportation flights - depositions	562.60		
			8/1/12	Royal Taxi - Safier	20.00		
			11/7/12	Le Regency - Safier	27.66		
			3/15/13	Southwest Airlines - Simplicio	386.30		
			4/4/13	Terry Jordan - expense reimbursement	44.00		
			5/23/13	Delta In flight - Gutride	6.00		
			4/22/14	Southwest Airlines - Simplicio	652.00		
			4/23/14	Hotwire - Safier	374.80		
			4/23/14	Southwest Airlines - Safier	704.00		
			4/24/14	National Car Rental - Safier	58.05		
			4/25/14	Circle K - Safier	5.80		
			4/25/14	Southwest Airlines - Simplicio	20.00		
			4/25/14	Omni Montelucia Rooms - Simplicio	34.30		
			4/25/14	Omni Montelucia Rooms - Simplicio	10.52		
			4/25/14	AAA Taxi - Simplicio	27.02		
			4/25/14	Omni Montelucia Rooms - Safier	36.83		
			4/26/14	SFO Parking - Safier	60.00		
			1/26/16	JetBlue - Safier	440.40		
			2/2/16	Hotwire - Safier	343.60		
			2/2/16	Uber - Safier	59.46		
			2/2/16	Uber - Gutride	31.56		
			2/3/16	NYC - Taxi - Safier	70.84		
			2/3/16	Uber - Safier	16.52		
			2/4/16	Uber - Gutride	44.42		
			2/5/16	Lyft - Safier	31.17		
			2/6/16	JetBlue Inflight - Safier	19.00		
					16,553.76		
Outside Printing (E102)			5,751.12				
			3/15/12	Merrill Communications - organize/upload Def's produced documents	\$374.01		
			3/15/12	Merrill Communications - organize/upload Def's produced documents	\$108.30		
			3/22/12	Merrill Communications - organize/upload Def's produced documents	\$64.01		
			5/17/12	Fedex Kinkos	47.87		
			5/17/12	Fedex Kinkos	0.91		
			5/22/12	Fedex Kinkos	28.50		
			6/6/12	Fedex Kinkos	8.31		
			6/19/12	Fedex Kinkos	14.63		
			6/20/12	The UPS Store	1.64		
			6/21/12	Merrill Communications - prep/binding deposition materials	\$7.65		
			6/21/12	Merrill Communications - prep/binding deposition materials	\$496.84		
			6/22/12	Fedex Kinkos	26.51		
			6/22/12	Fedex Kinkos	56.28		

				6/26/12	The UPS Store	9.15	
				6/27/12	Fedex Kinkos	21.61	
				7/9/12	Fedex Kinkos	6.23	
				7/10/12	Fedex Kinkos	3.03	
				7/11/12	Fedex Kinkos	3.33	
				7/12/12	Fedex Kinkos	43.91	
				7/12/12	Fedex Kinkos	36.40	
				7/12/12	Fedex Kinkos	10.33	
				7/12/12	Fedex Kinkos	9.92	
				7/13/12	Fedex Kinkos	14.61	
				7/16/12	The UPS Store	3.27	
				7/16/12	Fedex Kinkos	39.74	
				7/17/12	The UPS Store	6.54	
				7/17/12	Fedex Kinkos	66.37	
				7/26/12	Merrill Communications - deposition prep	\$371.15	
				7/31/12	Merrill Communications - binding exhibits/documents for internal reference	\$662.41	
				8/30/12	Merrill Communications - prep of courtesy copies for class cert and TAC	\$648.36	
				10/25/12	Fedex Kinkos	10.41	
				10/28/12	Fedex Kinkos	20.34	
				10/30/12	Fedex Kinkos	58.29	
				11/7/12	Fedex Kinkos	21.92	
				5/21/13	Merrill Communications - printing and binding per Simpicio	\$900.73	
				7/31/13	Merrill Communications - printing and binding per Simpicio	\$855.41	
				4/24/14	Fedex Kinkos	50.75	
				4/25/14	The UPS Store	7.54	
				8/12/14	Merrill Communications - refund dup pmt	-37.80	
				5/4/16	Lone Star Legal	227.71	
				8/2/17	S&R Services - Mot for Prelim Approval Class Action Sett	444.00	
						5,751.12	
Postage (E108)			190.87				
				4/15/10	USPS	15.19	
				1/20/12	USPS	38.83	
				4/26/12	USPS	18.95	
				5/17/12	Fedex	35.45	
				8/15/12	USPS	75.00	
				1/30/13	USPS	7.45	
						190.87	
Subpoena Fees (E113)			154.00				
				4/23/14	A&A Legal - Subpoena fees advanced - Metro Phoenix Bank	\$40.00	
				5/15/14	A&A Legal - Subpoena fees advanced - Eaglenx	\$57.00	
				5/15/14	A&A Legal - Subpoena fees advanced - Archie Emerson	\$57.00	
						\$154.00	
Trial Transcripts (E116)			78.65				

				12/5/13	Diane Skillman	78.65	
		TOTAL	117,571.65				
		TOTAL AS OF 9/30/13					
		GSLLP	97,301.31				
		Myers Nave--per declaration	2,890.69				
		McNutt--per declaration	5,000.00				
		GRAND TOTAL as of 9/30/13	105,192.00				
		NEW SINCE 10/1/13					
		GSLLP	20,270.34				
		TOTAL TO DATE	125,462.34				
		Expense Reimbursement					
			-52,000.00		Merchant Services Settlement		
			1,445.35	2/20/14	Meyers Nave Riback et al - share of cost recovery	1,445.35	
			-50,554.65		net to GSLLP		
		NET TOTAL	73,462.34				